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# OFFICIAL GAZETTE

## GOVERNMENT OF GOA

PUBLISHED BY AUTHORITY

### EXTRAORDINARY

### No. 3

#### GOVERNMENT OF GOA

Department of Finance

Revenue &amp; Control Division

#### Notification

1/5/2012-Fin(R&amp;C)/Part file/114

In exercise of the powers conferred by sections 12, 13, 13A and 15 of the Goa Excise Duty Act, 1964 (Act 5 of 1964), read with section 21 of the General Clauses Act, 1897 (Central Act 10 of 1897), the Government of Goa hereby amends the Government Notification No. FIN(Rev)/2-35/15/75(C) dated 25-3-1976, published in the Official Gazette, Extraordinary, Series I No. 52, dated 25-3-1976 (hereinafter called the "principal Notification"), as follows, namely:—

In the principal Notification,—

(I) in PART A,—

(i) for items 1(a) and 1(a) (a), the following items shall be respectively substituted, namely:—

"1(a) Indian made foreign liquor other than milk punch, wines and beer manufactured in the State of Goa/imported from the rest of India/imported from outside India and sold in the State of Goa for brands whose strength is below 80 U.P.,—

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| (i) whose maximum retail price is upto Rs. 90/- per 750 ml.                    | Rs. 20/- per bulk litre. |
| (ii) whose maximum retail price is above Rs. 90/- upto Rs. 170/- per 750 ml.   | Rs. 58/- per bulk litre. |
| (iii) whose maximum retail price is above Rs. 170/- upto Rs. 235/- per 750 ml. | Rs. 70/- per bulk litre. |
| (iv) whose maximum retail price is above Rs. 235/- upto Rs. 400/- per 750 ml.  | Rs. 75/- per bulk litre. |

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| (v) whose maximum retail price is above Rs. 400/- upto Rs. 590/- per 750 ml.            | Rs. 85/- per bulk litre.    |
| (vi) whose maximum retail price is above Rs. 590/- upto Rs. 875/- per 750 ml.           | Rs. 190/- per bulk litre.   |
| (vii) whose maximum retail price is above Rs. 875/- upto Rs. 1,175/- per 750 ml.        | Rs. 255/- per bulk litre.   |
| (viii) whose maximum retail price is above Rs. 1,175/- upto Rs. 1,450/- per 750 ml.     | Rs. 275/- per bulk litre.   |
| (ix) whose maximum retail price is above Rs. 1,450/- upto Rs. 1,650/- per 750 ml.       | Rs. 300/- per bulk litre.   |
| (x) whose maximum retail price is above Rs. 1,650/- upto Rs. 1,900/- per 750 ml.        | Rs. 320/- per bulk litre.   |
| (xi) whose maximum retail price is above Rs. 1,900/- upto Rs. 3,000/- per 750 ml.       | Rs. 550/- per bulk litre.   |
| (xii) whose maximum retail price is above Rs. 3,000/- upto Rs. 5,000/- per 750 ml.      | Rs. 1,040/- per bulk litre. |
| (xiii) whose maximum retail price is above Rs. 5,000/- upto Rs. 10,010/- per 750 ml.    | Rs. 1,530/- per bulk litre. |
| (xiv) whose maximum retail price is above Rs. 10,010/- upto Rs. 20,010/- per 750 ml.    | Rs. 1,765/- per bulk litre. |
| (xv) whose maximum retail price is above Rs. 20,010/- upto Rs. 40,010/- per 750 ml.     | Rs. 2,020/- per bulk litre. |
| (xvi) whose maximum retail price is above Rs. 40,010/- upto Rs. 80,010/- per 750 ml.    | Rs. 2,275/- per bulk litre. |
| (xvii) whose maximum retail price is above Rs. 80,010/- upto Rs. 1,00,010/- per 750 ml. | Rs. 2,525/- per bulk litre. |
| (xviii) whose maximum retail price is above Rs. 1,00,010/- per 750 ml.                  | Rs. 3,025/- per bulk litre. |

*Note:* Additional excise duty of Rs. 200/- per bulk litre in addition to the excise duty stipulated in item 1(a) above shall be charged for Indian made foreign liquor other than milk punch, wines and beer manufactured in the State of Goa/imported from the rest of India/imported from outside India and sold in the State of Goa for brands whose strength is above 42.8% v/v but below 60% v/v.

1(a)(a) Indian made foreign liquor manufactured in the State of Goa/imported from the rest of India/ /imported from outside India other than milk punch, wines and beer whose strength is above 80 U.P. and sold in the State of Goa,—

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| (i) whose alcoholic strength does not exceed 5% v/v | Rs. 20/- per bulk litre.   |
| (ii) whose alcoholic strength exceeds 5% v/v        | Rs. 22/- per bulk litre.”; |

(ii) for item (3), the following item shall be substituted, namely:—

“(3) Beer manufactured in the State of Goa/imported from the rest of India/imported from outside India and sold in the State of Goa,—

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| (i) whose alcoholic strength does not exceed 5% v/v or 8.77% of proof spirit and whose maximum retail price is upto Rs. 63/- per bottle of 650 ml.   | Rs. 17/- per bulk litre.    |
| (ii) whose alcoholic strength does not exceed 5% v/v or 8.77% of proof spirit and whose maximum retail price is above Rs. 63/- per bottle of 650 ml.   | Rs. 21/- per bulk litre.    |
| (iii) whose alcoholic strength exceeds 5% v/v or 8.77% of proof spirit but does not exceed 8% v.v. or 14.03% of proof spirit and whose maximum retail price is upto Rs. 66/- per bottle of 650 ml. | Rs. 22/- per bulk litre.    |
| (iv) whose alcoholic strength exceeds 5% v/v or 8.77% of proof spirit but does not exceed 8% v.v. or 14.03% of proof spirit and whose maximum retail price is above Rs. 66/- per bottle of 650 ml. | Rs. 30/- per bulk litre.” ; |

(iii) for items 3A and 3B, the following items shall be respectively substituted, namely:—

“3A. Beer manufactured in the State of Goa by the pub-brewery/micro brewery for consumption on the premises itself,—

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| (i) whose maximum retail price is upto Rs. 63/- of 650 ml. and whose alcoholic strength does not exceed 5% v/v or 8.77% of proof spirit  | Rs. 17/- per bulk litre. |
| (ii) whose maximum retail price is above Rs. 63/- of 650 ml. and whose alcoholic strength does not exceed 5% v/v or 8.77% of proof spirit  | Rs. 21/- per bulk litre. |
| (iii) whose maximum retail price is upto Rs. 66/- of 650 ml. and whose alcoholic strength exceeds 5% v/v or 8.77% of proof spirit but does not exceed 8% v/v or 14.03% of proof spirit | Rs. 22/- per bulk litre. |
| (iv) whose maximum retail price is above Rs. 66/- of 650 ml. and whose alcoholic strength exceeds 5% v/v or 8.77% of proof spirit but does not exceed 8% v/v or 14.03% of proof spirit | Rs. 30/- per bulk litre. |

3B. Beer manufactured in the State of Goa by pub-brewery/microbrewery and sold in the premises other than specified in item 3A above in bottles/kegs in the State of Goa,—

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| (i) whose maximum retail price is upto Rs. 63/- of 650 ml. and whose alcoholic strength does not exceed 5% v/v or 8.77% of proof spirit  | Rs. 20/- per bulk litre. |
| (ii) whose maximum retail price is above Rs. 63/- of 650 ml. and whose alcoholic strength does not exceed 5% v/v or 8.77% of proof spirit  | Rs. 23/- per bulk litre. |
| (iii) whose maximum retail price is upto Rs. 68/- of 650 ml. and whose alcoholic strength exceeds 5% v/v or 8.77% of proof spirit but does not exceed 8% v/v or 14.03% of proof spirit | Rs. 25/- per bulk litre. |
| (iv) whose maximum retail price is above Rs. 68/- of 650 ml. and whose alcoholic strength exceeds 5% v/v or 8.77% of proof spirit but does not exceed 8% v/v or 14.03% of proof spirit | Rs. 33/- per bulk litre. |

*Explanation:—* The Beer manufactured by the pub-brewery/microbrewery per day shall be considered as an average daily production for the purpose of calculating the excise duty for the month as per the 100% production capacity of the unit per day or daily production, whichever is higher. The unit shall pay the excise duty in advance in lumpsum on 90% of the approved production capacity of beer either monthly on the first working day of every month or annually on the first working day of the financial year. In case the licensee fails to pay the excise duty in advance, then the fine of an amount equivalent to 100% of excise duty shall be charged on monthly proportionate basis. For the purpose of maximum retail price to compute the excise duty, the beer served in pitcher, mugs etc., should be converted to 650 ml. It is mandatory to have bar and restaurant licence to obtain a pub-brewery/microbrewery licence.”;

(iv) for item 4(a), the following item shall be substituted, namely:—

“4(a) Country liquor manufactured with rectified spirit/extra neutral alcohol as a base material and/or blended thereof. Rs. 20/- per bulk litre.” ;

(II) in PART D, —

(A) in sub-part “I – Manufacture,”—

(i) for item (I), the following item shall be substituted, namely:—

- “(1)(a) Distillery unit manufacturing Indian made foreign liquor other than beer, wine, or milk punch which are categorised as micro enterprise or small enterprise under the Micro, Small and Medium Enterprises Development Act, 2006 (Central Act 27 of 2006) and those which were registered as SSI/tiny category under the erstwhile system of SSI registration Rs. 1,00,000/- per annum.
- (b) Distillery unit manufacturing Indian made foreign liquor other than beer or milk punch other than those covered in item (1)(a) above Rs. 3,00,000/- per annum.”;

(ii) for item (12), the following item shall be substituted, namely:—

- “(12) For bottling of Indian made foreign liquor, other than beer, wines, milk punch or foreign liquor Rs. 3/- per case of capacity not exceeding 9 bulk litres or proportionately for any bigger or smaller packing subject to minimum of Rs. 3,000/- per month.”;

(B) for sub-part “II – Sale”, the following sub-part shall be substituted, namely:—

“ II – SALE

- (1) For wholesale vendor of Indian made foreign liquor Rs. 50,000/- per annum.
- (2) (a) For wholesale vendor of country liquor effecting sale of such liquor by using carboys/colsos/jars Rs. 3,500/- per annum.
- (b) For wholesale vendor of country liquor not covered by (2)(a) above and whose turnover does not exceed Rs. 50.00 lakhs Rs. 17,000/- per annum.
- (c) For wholesale vendor of country liquor not covered by (2)(a) above and whose turnover exceeds Rs. 50.00 lakhs Rs. 22,000/- per annum.
- (3) For wholesale vendor of foreign liquor imported from outside India Rs. 35,000/- per annum.
- (4) For wholesale vendor of Indian made foreign liquor and/or country liquor intending to obtain additional licence referred to (3) herein above in their existing licensed premises Rs. 12,000/- in addition to the fees specified for such licence.
- (5) For retail vendor of foreign liquor for consumption on the premises:—
- (a) Hotels with 3 Star and above category issued by Ministry of Tourism, Government of India and/or having ‘A’ category issued by Tourism Department, Government of Goa. Rs. 3,00,000/- per annum (No fees shall be charged for sale at additional points duly intimated to the excise authorities and approved, where such points are operated in the premises geographically contiguous with the property on which the principal licence exists).

(b) Hotels with 2, 3 or 4 Star category issued by Ministry of Tourism, Government of India and/or having 'B' category issued by Tourism Department, Government of Goa	Rs. 50,000/- (No fees shall be charged for sale at additional points duly intimated to the excise authorities and approved, where such points are operated in the premises geographically contiguous with the property on which the principal licence exists).
(c) Additional fees for hotels having casino licences issued by the Government of Goa irrespective of any category	Rs. 1,25,000/- per annum.
(d) Hotel with 'C' Category issued by Tourism Department, Government of Goa and having swimming pool	Rs. 20,000/- per annum.
(e) Hotel with 'C' Category issued by Tourism Department, Government of Goa and not having swimming pool	Rs. 10,000/- per annum.
(f) Other shops,—	
(i) located within the limits of 'A' class municipalities/the Corporation of the City of Panaji/coastal villages	Rs. 4,000/- per annum.
(ii) located within the limits of "B"/"C" class municipalities	Rs. 3,000/- per annum.
(iii) located in villages other than coastal villages	Rs. 2,000/- per annum.
(6) For retail sale of foreign liquor in packed bottles	Rs. 6,000/- per annum.
(7) For retail vendors of Indian made foreign liquor and country liquor for consumption on the premises:—	
(a) Hotels with 3 Star and above category issued by Ministry of Tourism, Government of India and/or having 'A' category issued by Tourism Department, Government of Goa.	Rs. 3,25,000/- per annum.
(b) Hotels with 2, 3 or 4 Star category issued by Ministry of Tourism, Government of India and/or having 'B' category issued by Tourism Department, Government of Goa.	Rs. 1,50,000/- per annum.
(c) Additional fees for hotels having casino licences issued by the Government of Goa irrespective of any category	Rs. 1,25,000/- per annum.
(d) Hotel with 'C' Category issued by Tourism Department, Government of Goa and having swimming pool.	Rs. 40,000/- per annum.
(e) Hotel with 'C' Category issued by Tourism Department, Government of Goa and not having swimming pool.	Rs. 20,000/- per annum.
(f) Bar/Bar-cum-restaurant to which air-conditioning facilities are not available/not provided and situated within the limits of 'A' class municipalities/Corporation of the City of Panaji/ /coastal villages.	Rs. 12,000/- per annum.

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| (g) Bar/Bars-cum-restaurant to which air-conditioning facilities are not available/not provided and situated within the limits of "B"/"C" class municipalities   | Rs. 6,000/- per annum.  |
| (h) Bar/Bars-cum-restaurant to which air-conditioning facilities are not available/not provided and situated in villages other than of coastal villages  | Rs. 4,000/- per annum.  |
| (i) Bar/Bars-cum-restaurant to which air-conditioning facilities are available/provided and situated within the limits of 'A' class municipalities/Corporation of the City of Panaji/ coastal villages | Rs. 22,000/- per annum. |
| (j) Bar/Bars-cum-restaurant to which air-conditioning facilities are available/provided and situated in towns/cities of "B"/ "C" class municipalities other than of coastal villages                   | Rs. 14,000/- per annum. |
| (k) Bars/Bar-cum-restaurant to which air-conditioning facilities are available/provided and situated in villages other than coastal villages   | Rs. 8,000/- per annum.  |

*Explanation:*— Rates of fees prescribed for liquor shops at (f), (g), (h), (i), (j) and (k) herein above exclusively for sale at one point only. For every additional point of sale of liquor duly approved shall be charged @ 50% annual licence fee for the respective category.

(8) For retail vendor of Indian made foreign liquor and country liquor in packed bottles: —

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|--|-------------------------|
| (a) 'A' class municipalities/Corporation of the City of Panaji/ coastal villages | Rs. 12,000/- per annum. |
| (b) "B"/"C" class municipalities   | Rs. 6,000/- per annum.  |
| (c) villages other than coastal villages   | Rs. 4,000/- per annum.  |

(9) For retail vendor of country liquor:—

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|--|------------------------|
| (a) class municipalities/Corporation of the City of Panaji/ coastal villages | Rs. 3,500/- per annum. |
| (b) "B"/"C" class municipalities   | Rs. 2,000/- per annum. |
| (c) villages other than coastal villages                                     | Rs. 1,500/- per annum. |

(10) For retail vendor of beer in beer parlours for consumption on the premises. Rs. 15,000/- per annum.

(11) For retail vendor of liquor i.e. Indian made foreign liquor, country liquor and foreign liquor effecting sale on luxury vessel/craft carrying passengers for entertainment,—

(a) used for purpose of gambling/having licence for gambling or casinos:—

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|--|----------------------------|
| (i) Vessel/craft having capacity less than 50 passengers to ply  | Rs. 6,00,000/- per annum   |
| (ii) Vessel/craft having capacity of 50 passengers and above, but not exceeding 200 passengers, to ply | Rs. 12,00,000/- per annum  |
| (iii) Vessel/craft having capacity of more than 200 passengers to ply                                  | Rs. 25,00,000/- per annum. |

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|---|-------------------------|
| (b) Vessels other than covered by (11) (a) above                          | Rs. 80,000/- per annum. |
| (12) For wholesale vendor of rectified spirit or absolute alcohol or both | Rs. 4,000/- per annum.  |
| (13) For retail vendor of rectified spirit or absolute alcohol or both    | Rs. 1,000/- per annum.  |
| (14) For wholesale vendor of denatured spirit                             | Rs. 5,000/- per annum.  |
| (15) For retail vendor of denatured spirit                                | Rs. 1,000/- per annum.  |
| (16) For wholesale vendor of denatured spirituous preparations            | Rs. 1,000/- per annum.  |
| (17) For retail vendor of denatured spirituous preparations               | Rs. 500/- per annum.    |

*Explanation: I* — Additional points of sale means sale at place other than approved by the licensing Authority and includes display of liquor/temporary counter/mini-bars. In any case additional points duly authorized will not be allowed to be operated in the premises not geographically contiguous.

*Explanation: II* — For the purpose of the above, —

- (a) A' class municipalities means the municipal areas of Margao, Mormugao, Mapusa and any other municipal areas so declared by the Government from time to time.
- (b) Towns means the municipal areas declared by the Government in the Districts of North and South Goa.
- (c) Villages means all other parts of the State of Goa.
- (d) Coastal villages means the areas of the villages within limits of one kilometer from the high tide line all along the coastal belt, for the purpose of identifying the locations of licensed premises exclusively for levying annual licence fee for sale of liquor.

*Explanation: III* — For the purpose of item (11) hereinabove, the licensing authority shall in no way be held responsible for the safety of the passengers on the vessels/crafts on which sale of liquor takes place and the owners of such vessels/crafts shall be responsible for the safety of the passengers thereon.”;

(C) in sub-part “III Import and Export”, —

(i) for items (1) and (2), the following items shall be substituted, namely:—

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| <p>“(1)(a) for each permit/No Objection Certificate for import of beer, bottled wines, Indian made foreign liquor, foreign liquor and bottled wines.</p>  | <p>Application fee of Rs. 6/- per bulk litre shall be levied, of which fee of Rs. 10/- by way of court fee stamp to be affixed to the application and the balance amount payable into the Government treasury against challan/receipt.</p> |
| <p>(b) for each permit/No Objection Certificate for import of wine with natural fermentation, wine using rectified spirit or extra neutral alcohol, rectified spirit, extra neutral alcohol, High Bouquet spirit, denatured spirit, concentrates, grain spirit, malt spirit, etc.</p> | <p>Application fee of Rs. 1,010/- shall be levied. Fees so paid shall neither be adjustable nor be refundable in the event of cancellation of permit/No Objection Certificate.</p>   |



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| (c) for each permit / No Objection Certificate for export of excisable article outside the State of Goa.  | Application fee of Rs. 1,010/- shall be levied. Fees so paid shall neither be adjustable nor be refundable in the event of cancellation of permit / No Objection Certificate. |
| (d) for revalidation, extension of each permit/No Objection Certificate for import/export of excisable article before the expiry of the said permit/No Objection Certificate. | Application fee of Rs. 1,010/- shall be levied. Fees so paid shall neither be adjustable nor be refundable in the event of cancellation of permit/No Objection Certificate.   |
| (e) for extension of each permit/No Objection Certificate for import/ /export of excisable articles after the expiry of the said permit/ /No Objection Certificate            | Application fee of Rs. 2,510/- shall be levied. Fees so paid shall neither be adjustable nor be refundable in the event of cancellation of permit/No Objection Certificate.   |
| (f) for cancellation of import permit/export permit/No Objection Certificate  | Application fee of Rs. 5,010/- shall be levied. Cancellation of permit/NOC shall not be allowed more than twice a year without prior approval of the Government.              |
| (g) for amendment or any alterations of any entries in the permit/ /No Objection Certificate.   | Application fee of Rs. 500/- shall be levied. Fees so paid shall neither be adjustable nor be refundable in the event of cancellation of permit/ /No Objection Certificate.   |
- (2) (a) For import of foreign liquor into the State of Goa from outside India or transported from the Custom Station into the State of Goa.—
- Whisky, rum, gin, vodka, brandy, other than wines with or without rectified spirit/milk punch/concentrates/malt spirit and the like manufactured outside India,—
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|--|--------------------------|
| (i) whose maximum retail price is upto Rs. 90/- per 750 ml.                    | Rs. 20/- per bulk litre. |
| (ii) whose maximum retail price is above Rs. 90/- upto Rs. 170/- per 750 ml.   | Rs. 58/- per bulk litre. |
| (iii) whose maximum retail price is above Rs. 170/- upto Rs. 235/- per 750 ml. | Rs. 70/- per bulk litre. |



(iv) whose maximum retail price is above Rs. 235/- upto Rs. 400/- per 750 ml.	Rs. 75/- per bulk litre.
(v) whose maximum retail price is above Rs. 400/- upto Rs. 590/- per 750 ml.	Rs. 85/- per bulk litre.
(vi) whose maximum retail price is above Rs. 590/- upto Rs. 875/- per 750 ml.	Rs. 190/- per bulk litre.
(vii) whose maximum retail price is above Rs. 875/- upto Rs. 1,175/- per 750 ml.	Rs. 255/- per bulk litre.
(viii) whose maximum retail price is above Rs. 1,175/- upto Rs. 1,450/- per 750 ml.	Rs. 275/- per bulk litre.
(ix) whose maximum retail price is above Rs. 1,450/- upto Rs. 1,650/- per 750 ml.	Rs. 300/- per bulk litre.
(x) whose maximum retail price is above Rs. 1,650/- upto Rs. 1,900/- per 750 ml.	Rs. 320/- per bulk litre.
(xi) whose maximum retail price is above Rs. 1,900/- upto Rs. 3,000/- per 750 ml.	Rs. 550/- per bulk litre.
(xii) whose maximum retail price is above Rs. 3,000/- upto Rs. 5,000/- per 750 ml.	Rs. 1,040/- per bulk litre.
(xiii) whose maximum retail price is above Rs. 5,000/- upto Rs. 10,010/- per 750 ml.	Rs. 1,530/- per bulk litre.
(xiv) whose maximum retail price is above Rs. 10,010/- upto Rs. 20,010/- per 750 ml.	Rs. 1,765/- per bulk litre.
(xv) whose maximum retail price is above Rs. 20,010/- upto Rs. 40,010/- per 750 ml.	Rs. 2,020/- per bulk litre.
(xvi) whose maximum retail price is above Rs. 40,010/- upto Rs. 80,010/- per 750 ml.	Rs. 2,275/- per bulk litre.
(xvii) whose maximum retail price is above Rs. 80,010/- upto Rs. 1,00,010/- per 750 ml.	Rs. 2,525/- per bulk litre.
(xviii) whose maximum retail price is above Rs. 1,00,010/- per 750 ml.	Rs. 3,025/- per bulk litre.

*Note.*— Additional excise duty of Rs. 200/- per bulk litre in addition to the excise duty stipulated in item (2) (a) above shall be charged for Indian made foreign liquor other than milk punch, wines and beer manufactured in the State of Goa/imported from the rest of India/imported from outside India and sold in the State of Goa for brands whose strength is above 42.8% v/v but below 60% v/v.

(b) for import of foreign liquor other than milk punch, wines with or without using rectified spirit/extra neutral alcohol and beer from outside India or from Custom Bonded warehouse and whose strength is above 80 U.P. and sold in the State of Goa,—

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|---|--------------------------|
| (i) whose alcoholic strength does not exceed 5% v/v | Rs. 20/- per bulk litre. |
| (ii) whose alcoholic strength exceeds 5% v/v        | Rs. 22/- per bulk litre. |

(c) Beer imported from outside India or transported from Custom Station and sold in the State of Goa,—

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|--|--------------------------|
| (i) whose alcoholic strength does not exceed 5% v/v or 8.77% of proof spirit and whose maximum retail price is upto Rs. 63/- per bottle of 650 ml. | Rs. 17/- per bulk litre. |
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|--|--------------------------|
| (ii) whose alcoholic strength does not exceed 5% v/v or 8.77% of proof spirit and whose maximum retail price is above Rs. 63/- per bottle of 650 ml.   | Rs. 21/- per bulk litre. |
| (iii) whose alcoholic strength exceeds 5% v/v or 8.77% of proof spirit but does not exceed 8% v.v. or 14.03% of proof spirit and whose maximum retail price is upto Rs. 66/- per bottle of 650 ml. | Rs. 22/- per bulk litre. |
| (iv) whose alcoholic strength exceeds 5% v/v or 8.77% of proof spirit but does not exceed 8% v.v. or 14.03% of proof spirit and whose maximum retail price is above Rs. 66/- per bottle of 650 ml. | Rs. 30/- per bulk litre. |
- (d) Milk punch and wines imported from outside India or from Customs Bonded Warehouse and sold in the State of Goa using rectified spirit or extra neutral alcohol as well as without using rectified spirit or extra neutral alcohol for fortification or preservation or fermentation and manufactured by process of natural fermentation of fruits only,—
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|--|----------------------------------|
| (i) whose maximum retail price is upto Rs. 100/- per 750 ml.                           | fee of Rs. 4/- per bulk litre.   |
| (ii) whose maximum retail price is above Rs. 100/- and upto Rs. 210/- per 750 ml.      | fee of Rs. 20/- per bulk litre.  |
| (iii) whose maximum retail price is above Rs. 210/- and upto Rs. 310/- per 750 ml.     | fee of Rs. 30/- per bulk litre.  |
| (iv) whose maximum retail price is above Rs. 310/- and upto Rs. 510/- per 750 ml.      | fee of Rs. 60/- per bulk litre.  |
| (v) whose maximum retail price is above Rs. 510/- and upto Rs. 1,100/- per 750 ml.     | fee of Rs. 120/- per bulk litre. |
| (vi) whose maximum retail price is above Rs. 1,100/- and upto Rs. 2,000/- per 750 ml.  | fee of Rs. 250/- per bulk litre. |
| (vii) whose maximum retail price is above Rs. 2,000/- and upto Rs. 5,000/- per 750 ml. | fee of Rs. 450/- per bulk litre. |
| (viii) whose maximum retail price is above Rs. 5,000/- per 750 ml.                     | fee of Rs. 650/- per bulk litre. |
- (e) Concentrates of scotch, malt spirit or any other spirits used as additives for manufacture of Indian made foreign liquor/High Bouquet spirit, imported from outside India or from Custom Bonded warehouses and sold in the State of Goa. Rs. 10/- per bulk litre.
- (f) Alcohol other than for use in Pharmaceutical units, imported from outside India or from Custom Bonded warehouses and sold in the State of Goa. Rs. 2/- per bulk litre.
- (g) Alcohol for use in Pharmaceutical units, imported from outside India or from Custom Bonded warehouses and sold in the State of Goa. Rs. 2/- per bulk litre.
- (h) Alcohol imported for manufacture of Tequila like Agave Spirit etc.; imported from outside India or from Custom Bonded warehouses and sold in the State of Goa. Rs. 10/- per bulk litre.
- (i) perfumed spirit/perfume alcohol concentrate for preparation of toilet preparation, imported from outside India or from Custom Bonded warehouses and sold in the State of Goa. Rs. 1/- per bulk litre.
- (j) health surcharge for items (2) (a) to (2) (d) above. 2% on actual fee.”;

(D) in sub-part “IV. Miscellaneous”,—

(i) for items 2(A) and 2(B), the following items shall be substituted, namely:—

“2(A) For an occasional licence for retail sale of liquor i.e. Indian made foreign liquor, country liquor and foreign liquor for consumption:—

Period	Licence fees for retail sale of liquor from 9.00 a.m. to 11.00 p.m.	Additional fees for sale of liquor from 11.00 p.m. to 1.00 a.m.
(1)	(2)	(3)
(a) For a period less than 2 days	Rs. 1,000/-	Rs. 1,000/-
(b) For a period exceeding 2 days but not exceeding 7 days	Rs. 2,000/-	Rs. 2,000/-
(c) For occasional licence for retail sale of liquor in connection with ball room dance for one night from 9.00 p.m. to 5.00 a.m.	Rs. 500/-	-
(d) For occasional licence for retail sale of liquor for consumption upto 11:00 p.m. for special occasion/ /event in clubs/open place/enclosed premises where entry fee is charged for the guests, a licence fee as shown below shall be charged:—		
(i) upto 100 guests	Rs. 5,000/- per day	-
(ii) 101 to 500 guests	Rs. 10,000/- per day	-
(iii) 501 to 1000 guests	Rs. 50,000/- per day	-
(iv) 1001 to 5000 guests	Rs. 1,00,000/- per day.	-
<i>Note :—</i> The above licence fees shall cover only one point and for every additional point, 50% of licence fee will be charged.		
(v) 5001 guests and above	Rs. 6,00,000/- per day	-
<i>Note:—</i> The above licence fees shall cover upto 6 points and for every additional point above six points, additional fee of Rs.1,00,000/- for additional point shall be charged.		
(e) For occasional licence for retail sale of liquor for consumption, by any licence holder, conducting special occasion/event within or around the licenced premises and where entry fee is charged for guests, a licence fee as shown below shall be charged,—		
(i) Upto 100 guests	Rs. 5,000/- per day	-
(ii) 101 to 500 guests	Rs. 10,000/- per day	-
(iii) 501 to 1000 guests	Rs. 50,000/- per day	-
(iv) 1001 and above	Rs. 1,00,000/- per day	-
<i>Note:—</i> The above licence fee shall cover only one point and for every additional point, 50% of licence fee will be charged.		
(v) 5001 guests and above	Rs. 6,00,000/- per day.	-
<i>Note :—</i> The above licence fee shall cover upto 6 points and for every additional point above six points, additional fee of Rs. 1,00,000/- for additional point shall be charged.		

2(B) For retail sale of liquor i.e. Indian made foreign liquor, country liquor and foreign liquor for consumption,—

Period	Licence fees for retail sale of liquor from 9.00 a.m. to 11.00 p.m.	Additional fees for sale of liquor from 11.00 p.m. to 1.00 a.m.
(1)	(2)	(3)
(a) for period exceeding 7 days but not exceeding 30 days	Rs. 15,000/-	Rs. 15,000/-
(b) for a period exceeding 30 days but not exceeding 60 days	Rs. 30,000/-	Rs. 30,000/-
(c) for shacks in Government property for a period not exceeding 180 days	Rs. 12,000/-	Rs. 12,000/-
(d) for seasonal licence for temporary structure in private property for a period not exceeding 180 days	Rs. 15,000/-	Rs.15,000/-

*Explanation:—* “Seasonal licence” for the abovesaid purpose means the licence issued for sale of liquor during the season from October to May of a calendar year.”;

(ii) after items (6) (g), the following item shall be inserted, namely:—

“(6) (gg) fees for processing the application for issuing licence for possession of rectified spirit/extra neutral alcohol/denatured spirit by industrial units. Rs. 25,000/-.”;

(iii) for item (7)(a)(iii), the following item shall be substituted, namely:—

“(7)(a)(iii) for possession of rectified spirit/extra neutral alcohol by industrial units other than liquor manufacturing units. fee of Rs. 30,000/- per annum.”.

This Notification shall come into force with effect from the 1st day of April, 2015.

By order and in the name of the Governor of Goa.

*Ajit S. Pawaskar*, Under Secretary, Finance (R&C).

Porvorim, 31st March, 2015.

### Notification

30/1/2006-Fin(R&C)(27)

In exercise of the powers conferred by clauses (i) and (ii) of sub-section (7) of section 5 of the Goa Tax on Luxuries Act, 1988 (Goa Act 17 of 1988) (hereinafter referred to as the “said Act”), and all other powers enabling it in this behalf, the Government of Goa hereby amends the Schedule ‘I’ appended to the said Act, as follows, namely:—

In Schedule ‘I’ appended to the said Act, for items (a) to (f) and entries against them, the following items and entries shall be substituted, namely:—

Serial No.	Turnover of Receipts	Rate of Tax
(1)	(2)	(3)
(a)	Where the charge for the luxury provided in a hotel is not exceeding Rs. 1,000/- per room per day.	NIL

(1)	(2)	(3)
(b)	Where the charge for the luxury provided in a hotel is exceeding Rs. 1,000/- but does not exceed Rs. 3,000/- per room per day.	6%
(c)	Where the charge for the luxury provided in a hotel is exceeding Rs. 3,000/- but does not exceed Rs. 5,000/- per room per day.	9%
(d)	Where the charge for the luxury provided in a hotel is exceeding Rs. 5,000/- per room per day.	12%
(e)	Where the hotel is a club or any other entity wherein luxury provided to its members/guests under time share agreement or any other similar system, and wherein the facility of availing residential accommodation by such members/guests during the given period in a year is allowed upon lumpsum payment against his/her membership.	Ten paise in a rupee, with a deemed room receipt of Rs. 2,000/- per room per day.
(f)	Where any room in a hotel or guest house registered under the Goa, Daman and Diu Registration of Tourist Trade Act, 1982 (Act 10 of 1982) are leased by the hotelier to any company or a person on monthly basis to provide accommodation either as rest house or guest house and the charges for such room exceeds Rs. 1,000/- per day.	6%

This Notification shall come into force with effect from the 1st day of April, 2015.

By order and in the name of the Governor of Goa.

*Ajit S. Pawaskar*, Under Secretary, Finance (R&C).

Porvorim, 31st March, 2015.

### Notification

4/5/2005-Fin(R&C)(119)

In exercise of the powers conferred by sub-section (4) of section 5 of the Goa Value Added Tax Act, 2005 (Goa Act 9 of 2005) (hereinafter referred to as the “said Act”) and all other powers enabling it in this behalf, the Government of Goa hereby amends Schedules ‘B’, ‘C’, ‘D’ and ‘E’, appended to the said Act, as follows, namely:—

(I) In Schedule ‘B’ appended to the said Act,—

(i) for the existing entry at serial number (26), the following entry shall be substituted, namely:—

“(26) Biscuits, toast, cake and pastries/puffs manufactured and sold within the State.”;

(ii) for the existing entry at serial number (128), the following entry shall be substituted, namely:—

“(128) Tea powder and Coffee powder.”;

(iii) after entry at serial number (161), the following entry shall be inserted, namely:—

“(162) Polyurethane Foam (PUF).”.

(II) In Schedule ‘C’ appended to the said Act,—

(i) against entry at serial number (8) (a), in column (3), for the figures “10%”, the figures “15%” shall be substituted;

(ii) against entry at serial number (11), in column (2), for the words “Rectified Spirit”, the words “Rectified spirit and High Bouquet spirit” shall be substituted;

(iii) the existing entry at serial number (15) shall be omitted;

(iv) against entry at serial number (25), in column (2), in the Table,—

(a) item (b) alongwith the rate of tax specified in the corresponding entry in column (3), shall be omitted;

(b) against item (e), in column (3), for the figures “11%”, the figures “12.5%” shall be substituted.

(III) In Schedule ‘D’ appended to the said Act, the existing entry at serial number (72) shall be omitted.

(IV) In Schedule ‘E’ appended to the said Act,—

(i) for the existing entries at serial number (3) and (4), the following entries shall be substituted, namely:—

“(3) Hotel, restaurant, eating house, refreshment room, boarding establishment, serving food and non-alcoholic beverages, other than starred category hotel including establishment serving fast food.	100 lakhs	7%
(4) Hotel including bar and restaurant, serving food, alcoholic and non-alcoholic beverages.	100 lakhs	10%”.

This Notification shall come into force with effect from the 1st day of April, 2015.

By order and in the name of the Governor of Goa.

*Ajit S. Pawaskar*, Under Secretary, Finance (R&C).

Porvorim, 31st March, 2015.

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